1951 D-51.

File No. 596/48 III

B CLASS

P.W **DEPARTMENT**

El (I) **BRANCH**

Subject:— Electricity Duty (3)
Orders regarding

IV

BK 1951

File No. 596/48-III. El (I)

Etd. Scott. Slip. 24 A

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No. 596/48 III

P.W. **DEPT.**

El. (I) **BRANCH.**

References :—

Date	To whom sent.	Notes and instructions.

Bombay Finance Act, 1932.
Inspection of the books
of accounts kept under -

GOVERNMENT OF BOMBAY.
Revenue Department,
Circular No.1595/45.
Bombay Castle, 27th February 1950.

CIRCULAR OF GOVERNMENT.

Typed overleaf Attention of all the officers mentioned below is invited to Government Notification, Revenue Department, No.8836/28, dated 13th May 1932 under ~~w~~ which the Collectors Mamlatdars and Mahalkaris have been appointed as inspecting officers to inspect the prescribed books of accounts of the Electric Supply Companies within their respective jurisdiction. This notification applies to the merged and integrated areas also. The Collectors are, therfore, requested to bring these orders to the notice of all Mamlatdars and Mahalkaris under them.

By order of the Governor of Bombay,

V.N.SARDESAI.

Secretary to Government.

To

All Commissioners

All Collectors including the Collector of Bombay

The Finance Department

The Political and Services Department.

The Public Works Department.

ON 28/2

Id
28/2

REVENUE DEPARTMENT.

Bombay Castle, 13th May 1932.

No.8836/28.- In exercise of the Powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom. II of 1932), the Governor in Council is pleased to appoint the Collector of Bombay, the Collectors including the Deputy Commissioner, Upper Sind Frontier, the Mamlatdars, Mukhtyarkars and Mahalkaris to be inspecting officers to inspect the prescribed books of accounts of licensees in the areas under their respective jurisdictions, and the Huzur Deputy Collectors, Huzur Mamlatdars and Huzur Mukhtyarkars to be inspecting officers to inspect the prescribed books of accounts or licensees in the headquarters-towns of the districts.

By order of the Governor in Council,

R.D.BELL,

Chief Secretary to Government.

ON/1/3.

E.B. Br.(I). 596/48
18236

P. W. D.

Submitted.

2. The draft put up for approval may issue.

Id.
4-4-50.

Below copy of R.D. Cer. No. 1595/45, dated the 27-2-50 reg. Inspection of the books of accounts kept under Bombay Finance Act, 1932.

No. 596/48 E(I) P. W. D.

B. C. (B'Bay No. 1.)

18th April 1950

Copy forwarded to the El. Commr. with the Govt. of Bombay the Elcl. Engr. to Govt. for information.

Issued.
20-4-50

Id.
4-4-50

By order of the G. of B.

Asstt. Secy to Govt.

No.1595/45-27601 - L.

Revenue Department,
Secretariat Bombay (No.1),
21st April 1950.

From

The Deputy Secretary to the Government of Bombay,
Revenue Department.

To

The Manager,
The Karad Electric Supply Company, Ltd,
Karad District Satara North.

Subject:- Electricity Duty.
payment of -

Sir,

With reference to you letter No. A/117 - A, dated 2nd May 1949, addressed to the Special Officer (Reconstruction Finance), Finance Department, Bombay on the above subject, I am directed to state as follows on the two points raised in your letter :-

(1) The posts and Telegraphs Department being a Government Department, it comes within exemption (i) in the second schedule to the Bombay Finance Act, 1932.

(2) Since the auxiliary apparatus forms part of the power house equipment, the energy used for it cannot be deemed to be the energy supplied to consumers, but it is actually the energy used on the licensee's works. According to section 6(4) of the Bombay Finance Act, 1932, ~~m~~ every person other than a licensee who generates energy for his own use has to pay to the Provincial Government at the time and in the manner prescribed the proper electricity duty payable under part II on the units of energy consumed by him. It is therefore clear that no electricity duty is leviable on the electric energy consumed by the licensee for his own use.

Yours faithfully,

Sd/- (B.T.Nayak)
For Deputy Secretary to the Government of
Bombay, Revenue Department.

(P.T.O.)

Copies to :-

All Collectors for information,

The Electrical Engineer to Government,

The Electrical Commissioner with the Government of Bombay, Electric Grid, Foreshore Road, Bombay,

The Public Works Department,

The Finance Department.

E/Br. (I). P. W. D.

Submitted for information.

Record.

Id.
28-4-50

Electricity Duty.
Forms of returns printing of - in respect of,

GOVERNMENT OF BOMBAY
Revenue Department.
Resolution No.1395/45.
Bombay Castle, 9th August 1950.

Read Government Resolution, Revenue Department No.8836/28, dated 31st March 1932.

2. Letter from the Collector of Bombay No.E.T.C./6-Rules, dated 26th April 1950.

"Two copies of the Electricity Duty Rules, 1932, with amendments have been received, as the forms A&B of monthly returns have been revised, I request that the forms may be got printed at the Government Central Press, Bombay and Books of 90 forms each may be bound and supplied to me for being issued to the Licensees. I shall require 100 books of form A(30 forms in triplicate) and 50 Books of form B (30 forms in triplicate) for Bombay and Bombay Suburban District".

Memorandum from the Electrical Engineer to Government No.G.110/3350 dated 19th June 1950.

"Returned with compliments.

2. The forms 'A' and 'B' as corrected by the Collector of Bombay seem to be in order and they may be finally printed."

RESOLUTION :- The Forms A and B proposed by the Collector of Bombay are approved.

2. The Manager, Yeravda Prison Press Poona, should be requested to print the forms and bind them in book form and furnish the books to the Collectors who should supply them, to the Electric Supply Companies in their districts.

3. The Collectors should be requested to communicate their requirements to the Manager, Yeravda Prison Press, Poona, direct.

4. The cost of printing the forms should for the purposes of

the Press proforma accounts be debited to the head "25-General Administration".

By order of the Governor of Bombay,

F.N.RANA,
Deputy Secretary to Government.

G. R. No.1595/45, R.D., dated the 9th August 1950.

To

All Collectors (including the Collector of Bombay)
The Electrical Engineer to Government,
The Superintendent, Government Printing and Stationery, Bombay,
The Manager, Government Central Press (with forms A & B (3 copies each),
The Accountant General (through the Finance Department),
The Finance Department,
The Public Works Department,
The Development Department.

No. of 1950

Copy forwarded for information and guidance to :

Electricity Duty.
Forms of returns.
printing of, in respect of -

GOVERNMENT OF BOMBAY
Revenue Department.
Corrigendum No.1595/45.
Bombay Castle, 18th September 1950.

C O R R I G E N D U M.

Substitute the words "The Manager, Yeravda Prison, Poona" for the words "The Manager, Government Central Press" wherever they occur in Government Resolution No.1595/45, dated 9th August 1950.

By order of the Governor of Bombay,

V. N. SARDESAI,
Secretary to Government.

To

The Manager, Yeravda Prison Press, Poona (with Forms and a Copy of Government Resolution No. 1595/45, dated 9th August 1950),
All Collectors,
The Electrical Engineer to Government,
The Superintendent Government Printing and Stationery Bomba
The Manager, Government Central Press (with reference to hi letter No. (g)H/144, 145, dated 26th August 1950),
The Accountant General,
The Finance Department,
The Public Works Department,
The Development Department.

No. of 1950.

Copy forwarded for information and guidance to :-

596/48/78822

E & S(I) P. W. D.

Submitted for information..

2. The necessary correction has been carried out on page 1 ante. The Papers may now be recorded.

Id.
29-9-50

At 11

No.9277/ST.

Finance Department,

Bombay Castle, 7th October 1950.

Subject:- Bombay Finance Act, 1932:

Electricity Duties.-

C I R C U L A R.

In view of the several representations received by it, Government is pleased to direct that with effect from 1st October 1950, canteens, creches, library rooms, dispensaries and sports clubs attached to any industrial undertaking should not be treated as part of "Office" for purposes of assessing the electricity duty under the Bombay Finance Act, 1932.

By order of the Governor of Bombay,

Sd-

Special Officer (Reconstruction Finance),

Finance Department.

To

All Collectors of Districts,

The Electrical Engineer to the Government of Bombay;

The Public Works Department,

The Revenue Department.

Eb. Br.(I). 596/48/84247.

P. W. D.

Govt. circular, F.D., No. 9277/ST. dated the 7-10-50, is submitted for information.

Record.

Id.
14-10-50

No. 9277-ST-5765 Finance Department,

Bombay Castle, 12th March 1951.

From:

Shri P. S. Nadkarni, B.A. (Hons).,

Special Officer, (Reconstruction Finance).

To

The Collector of Bombay,

Bombay.

Sir,

With reference to your letter No.ETC/43 dated 12th February 1951 I am directed to state that you presumption that consumption of electrical energy by a hospital or dispensary which is not maintained for private gain is exempted from electricity duty under entry 6 of the 2nd Schedule of the Part I of the Bombay Finance Act, 1932, is correct. The Finance Department Circular letter No.9277-ST dated 7th October 1950, which directs that dispensaries shall be treated as 'office' for purposes of assessment of Electricity Duty applies only to those dispensaries which are not coved by entry 6 of the Schedule referred to above.

Yours faithfully,

Sd/-

Special Officer, (Reconstruction Finance).

Finance Department.

To

All Collectors of Districts.,

The Electricity Engineer to the Government of Bombay;

The Chief Engineer to Government Electric Grid,

The Public Works Department,

The Revenue Department,

596/48/23913 P. W. D.

P.W.Dp.(I)

Submitted for information.

Id.
24-3-51

Record.